



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: WHITEHALL MUNICIPAL ELECTRIC UTILITY

Principal Office: 18620 HOBSON STREET  
P.O. BOX 155  
WHITEHALL, WI 54773

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I LYNN JOHNSON of  
(Person responsible for accounts)

WHITEHALL MUNICIPAL ELECTRIC UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/21/1998  
(Date)

CLERK-TREASURER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WHITEHALL MUNICIPAL ELECTRIC UTILITY**Utility Address:** 18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

**When was utility organized?** 10/31/1940**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR LYNN JOHNSON**Title:** CLERK-TREASURER**Office Address:**

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

**Telephone:** (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

205 E. GRAND AVENUE

EAU CLAIRE, WI 54701

**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

205 E. GRAND AVENUE

EAU CLAIRE, WI 54701

**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 2/25/1998**Period covered by most recent audit:** DECEMBER 31, 1997

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR GARY FROMM**Title:** ELECTRIC SUPERINTENDENT**Office Address:**

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

**Telephone:** (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

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**Name:** MR LYNN JOHNSON**Title:** CLERK-TREASURER**Office Address:**

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

**Telephone:** (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

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**Name of utility commission/committee:**    WHITEHALL ELECTRIC UTILITY COMMISSION

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**Names of members of utility commission/committee:**

MR ROBERT GUINN, COMMISSIONER

MR ELIOT SOLSRUD, COMMISSIONER

MR RICHARD SOSALLA, COMMISSIONER

MS MARILYN SPEERSTRA, COMMISSIONER

MR EARL STENDAHL, PRESIDENT

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,510,338	1,438,284	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,340,952	1,264,348	<b>2</b>
Depreciation Expense (403)	102,783	94,081	<b>3</b>
Amortization Expense (404-407)	0		<b>4</b>
Taxes (408)	55,126	57,383	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,498,861</b>	<b>1,415,812</b>	
<b>Net Operating Income</b>	<b>11,477</b>	<b>22,472</b>	
Income from Utility Plant Leased to Others (412-413)	0		<b>6</b>
<b>Utility Operating Income</b>	<b>11,477</b>	<b>22,472</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		<b>7</b>
Income from Nonutility Operations (417)	0		<b>8</b>
Nonoperating Rental Income (418)	0		<b>9</b>
Interest and Dividend Income (419)	5,618	4,161	<b>10</b>
Miscellaneous Nonoperating Income (421)	0		<b>11</b>
<b>Total Other Income</b>	<b>5,618</b>	<b>4,161</b>	
<b>Total Income</b>	<b>17,095</b>	<b>26,633</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		<b>12</b>
Other Income Deductions (426)	0		<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>17,095</b>	<b>26,633</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	3,036		<b>14</b>
Amortization of Debt Discount and Expense (428)	12,942		<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	10,827	14,289	<b>17</b>
Other Interest Expense (431)	0		<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>26,805</b>	<b>14,289</b>	
<b>Net Income</b>	<b>(9,710)</b>	<b>12,344</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	326,714	314,370	<b>20</b>
Balance Transferred from Income (433)	(9,710)	12,344	<b>21</b>
Miscellaneous Credits to Surplus (434)	0		<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0		<b>23</b>
Appropriations of Surplus--Debit (436)	0		<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0		<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>317,004</b>	<b>326,714</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
CHECKING AND SAVINGS	5,618	5
<b>Total (Acct. 419):</b>	5,618	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE	0	8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	0	1,510,338	0	0	<b>1,510,338</b>	<b>1</b>
Less: interdepartmental sales	0	7,721	0		<b>7,721</b>	<b>2</b>
Less: interdepartmental rents	0	0			<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>0</b>	<b>1,502,617</b>	<b>0</b>	<b>0</b>	<b>1,502,617</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses			0	1
Electric operating expenses	106,349		106,349	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	6,529		6,529	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>112,878</b>	<b>0</b>	<b>112,878</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,051,717	1,999,710	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,202,393	1,100,210	<b>2</b>
<b>Net Utility Plant</b>	<b>849,324</b>	<b>899,500</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	0		<b>6</b>
Special Funds (125)	29,986		<b>7</b>
<b>Total Other Property and Investments</b>	<b>29,986</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	24,577	13,037	<b>8</b>
Temporary Cash Investments (132)	141,383	99,760	<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	123,057	116,518	<b>11</b>
Other Accounts Receivable (143)	0		<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	8,950	27,210	<b>14</b>
Materials and Supplies (150)	43,040	46,040	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>341,007</b>	<b>302,565</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0		<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,220,317</b>	<b>1,202,065</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	317,004	326,714	<b>23</b>
<b>Total Proprietary Capital</b>	<b>317,004</b>	<b>326,714</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	300,000		<b>24</b>
Advances from Municipality (223)	82,260	352,260	<b>25</b>
Other Long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>382,260</b>	<b>352,260</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	95,475	91,779	<b>28</b>
Payables to Municipality (233)	0		<b>29</b>
Customer Deposits (235)	398	250	<b>30</b>
Taxes Accrued (236)	43,250	43,250	<b>31</b>
Interest Accrued (237)	3,036	10,017	<b>32</b>
Other Current and Accrued Liabilities (238)	19,406	18,307	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>161,565</b>	<b>163,603</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	359,488	359,488	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>1,220,317</b>	<b>1,202,065</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	0	0	0	2,051,717	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	0	0	0	2,051,717	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	1,202,393	<b>10</b>
<b>Total Accumulated Provision</b>	0	0	0	1,202,393	
<b>Net Utility Plant</b>	0	0	0	849,324	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,100,210				<b>1,100,210</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	102,783				<b>102,783</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	1,200				<b>1,200</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>103,983</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,983</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,800				<b>1,800</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,800</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,202,393</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,202,393</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	0	0	0	0	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0		1
Other			43,040		43,040	46,040	2
<b>Total Electric Utility</b>					<b>43,040</b>	<b>46,040</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	43,040	46,040	1
Water utility			2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<b>43,040</b>	<b>46,040</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 MORTGAGE REVENUE	12,942	428	0	1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	1
<b>Changes during year (explain):</b>	
NONE	2
<b>Balance end of year</b>	<u><u>0</u></u>

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1997 MORTGAGE REVENUE	09/15/1997	12/01/2005	5.00%	300,000	1
<b>Total Bonds (Account 221):</b>				<b>300,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
PRIOR YEARS TAX EQUIVALENT	00/00/0000	00/00/0000	0.00%	82,260	1
<b>Total for Account 223</b>				<b>82,260</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	43,250	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense	55,126	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>55,126</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	43,250	6
Social Security taxes	7,681	7
PSC Remainder Assessment	1,783	8
<b>Other (explain):</b>		
GROSS RECEIPT TAXES	2,412	9
<b>Total payments and other debits</b>	<b>55,126</b>	
<b>Balance end of year</b>	<b>43,250</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1997 MORTGAGE REVENUE		3,036		3,036	1
<b>Subtotal</b>	<b>0</b>	<b>3,036</b>	<b>0</b>	<b>3,036</b>	
<b>Advances from Municipality (223)</b>					
1995 GENERAL OBLIGATION	9,207	9,056	18,263	0	2
1996 GENERAL OBLIGATION	810	1,771	2,581	0	3
<b>Subtotal</b>	<b>10,017</b>	<b>10,827</b>	<b>20,844</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>10,017</b>	<b>13,863</b>	<b>20,844</b>	<b>3,036</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year			359,488			359,488	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>359,488</b>	<b>0</b>	<b>0</b>	<b>359,488</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals			339,165			339,165	6

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
DEBT SERVICE RESERVE	29,986	3
<b>Total (Acct. 125):</b>	<b>29,986</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water		5
Electric	123,057	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>123,057</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DELIQUENT UTILITY BILLS	8,950	12
<b>Total (Acct. 145):</b>	<b>8,950</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	0	2,025,713	0	0	<b>2,025,713</b>	<b>1</b>
Materials and Supplies	0	44,540	0	0	<b>44,540</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	0	1,151,301	0	0	<b>1,151,301</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	0	359,488	0	0	<b>359,488</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>0</b>	<b>559,464</b>	<b>0</b>	<b>0</b>	<b>559,464</b>	
Net Operating Income	0	11,477	0	0	<b>11,477</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>N/A</b>	<b>2.05%</b>	<b>N/A</b>	<b>N/A</b>	<b>2.05%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	321,859	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>321,859</b>	
<b>Net Income</b>		
Net Income	(9,710)	5
<b>Percent Return on Proprietary Capital</b>	<b>-3.02%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

ACCOUNTS 131 AND 132 - DURING 1996, A BOOM TRUCK WAS PURCHASED USING AVAILABLE CASH AND TEMPORARY INVESTMENTS.

ACCOUNT 145 - DURING 1996, THE UTILITY CONSTRUCTED A SUBSTATION OF WHICH A PORTION WAS FINANCED THROUGH A GRANT OF WHICH THE FINAL REQUEST FOR FUNDS WAS SETUP AS A RECEIVABLE IN THE AMOUNT OF \$21,500.

ACCOUNTS 221 AND 223 - DURING 1997, THE UTILITY REFINANCED THE TWO OUTSTANDING GENERAL OBLIGATION DEBT ISSUES WITH MORTGAGE REVENUE BONDS TO OBTAIN A FAVORABLE INTEREST RATE.

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

THE CITY OF WHITEHALL HAS NOT ESTABLISHED AN INTEREST RATE OR A REPAYMENT SCHEDULE ON THE ADVANCE.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,495,962	1
<b>Total Sales of Electricity</b>	<b>1,495,962</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	7,721	2
Miscellaneous Service Revenues (451)	1,726	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,046	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,883	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>14,376</b>	
<b>Total Operating Revenues</b>	<b>1,510,338</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,143,556	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	87,918	11
Customer Accounts Expenses (901-904)	29,676	12
Sales Expenses (910)	3,220	13
Administrative and General Expenses (920-935)	76,582	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,340,952</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	102,783	15
Amortization Expense (404-407)		16
Taxes (408)	55,126	17
<b>Total Other Expenses</b>	<b>157,909</b>	
<b>Total Operating Expenses</b>	<b>1,498,861</b>	
<b>NET OPERATING INCOME</b>	<b>11,477</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
LATE CHARGES ON ELECTRIC BILLS	7,721	1
<b>Total Forfeited Discounts (450)</b>	<b>7,721</b>	
<b>Miscellaneous Service Revenues (451):</b>		
SERVICE FEES	1,726	2
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,726</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		3
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTAL	2,046	4
<b>Total Rent from Electric Property (454)</b>	<b>2,046</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		5
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX, OTHER MISCELLANEOUS	2,883	6
<b>Total Other Electric Revenues (456)</b>	<b>2,883</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		7
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	1,143,556	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>1,143,556</b>	
<b>Total Power Production Expenses</b>	<b>1,143,556</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	12,471	20
Line and Station Labor (561)	36,147	21
Line and Station Supplies and Expenses (562)	3,426	22
Street Lighting and Signal System Expenses (565)	1,470	23
Meter Expenses (566)	8,458	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	5,064	26
Maintenance of Structures and Equipment (571)	2,315	27
Maintenance of Lines (572)	7,964	28
Maintenance of Line Transformers (573)	291	29
Maintenance of Street Lighting and Signal Systems (574)	4,317	30
Maintenance of Meters (575)	444	31
Maintenance of Miscellaneous Distribution Plant (576)	5,551	32
<b>Total Distribution Expenses</b>	<u>87,918</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,477	33
Accounting and Collecting Labor (902)	20,514	34
Supplies and Expenses (903)	6,685	35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<u>29,676</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	3,220	37
<b>Total Sales Expenses</b>	<u>3,220</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	9,759	38
Office Supplies and Expenses (921)	5,975	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	7,843	41
Property Insurance (924)	5,666	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	31,990	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	7,667	46
Transportation Expenses (933)	7,682	47
Maintenance of General Plant (935)		48
<b>Total Administrative and General Expenses</b>	<b>76,582</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,340,952</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		43,250	<b>1</b>
Social Security		7,681	<b>2</b>
Wisconsin Gross Receipts Tax		1,783	<b>3</b>
PSC Remainder Assessment		2,412	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>55,126</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.242500				3
County tax rate	mills		7.532800				4
Local tax rate	mills		7.070300				5
School tax rate	mills		16.252900				6
Voc. school tax rate	mills		2.475900				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>33.574400</b>				10
Less: state credit	mills		2.981000				11
<b>Net tax rate</b>	mills		<b>30.593400</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.070300</b>				14
<b>Combined School Tax Rate</b>	mills		<b>18.728800</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>25.799100</b>				17
<b>Total Tax Rate</b>	mills		<b>33.574400</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.768416</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.593400</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>23.508452</b>				21
Utility Plant, Jan. 1	\$	<b>1,999,710</b>	1,999,710				22
Materials & Supplies	\$	<b>46,040</b>	46,040				23
<b>Subtotal</b>	\$	<b>2,045,750</b>	<b>2,045,750</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>2,045,750</b>	<b>2,045,750</b>				26
Assessment Ratio	dec.		0.824500				27
<b>Assessed Value</b>	\$	<b>1,686,721</b>	<b>1,686,721</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>23.508452</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>39,652</b>	<b>39,652</b>				30
Tax Equivalent per 1994 PSC Report	\$	43,250					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>43,250</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)		1
Franchises and Consents (302)		2
Miscellaneous Intangible Plant (303)		3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>
 <b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)		4
Structures and Improvements (311)		5
Boiler Plant Equipment (312)		6
Engines and Engine Driven Generators (313)		7
Turbogenerator Units (314)		8
Accessory Electric Equipment (315)		9
Miscellaneous Power Plant Equipment (316)		10
<b>Total Steam Production Plant</b>	<u>0</u>	<u>0</u>
 <b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)		11
Structures and Improvements (331)		12
Reservoirs, Dams and Waterways (332)		13
Water Wheels, Turbines and Generators (333)		14
Accessory Electric Equipment (334)		15
Miscellaneous Power Plant Equipment (335)		16
Roads, Railroads and Bridges (336)		17
<b>Total Hydraulic Production Plant</b>	<u>0</u>	<u>0</u>
 <b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)		18
Structures and Improvements (341)		19
Fuel Holders, Producers and Accessories (342)		20
Prime Movers (343)		21
Generators (344)		22
Accessory Electric Equipment (345)		23
Miscellaneous Power Plant Equipment (346)		24
<b>Total Other Production Plant</b>	<u>0</u>	<u>0</u>
 <b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)		25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	9,225		34
Structures and Improvements (361)	27,473		35
Station Equipment (362)	460,923	14,113	36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	121,935	870	38
Overhead Conductors and Devices (365)	564,064	1,263	39
Underground Conduit (366)	3,298	292	40
Underground Conductors and Devices (367)	40,793	3,691	41
Line Transformers (368)	203,628	13,909	42
Services (369)	70,224	6,748	43
Meters (370)	78,518	2,026	44
Installations on Customers' Premises (371)	24,059		45
Leased Property on Customers' Premises (372)	529		46
Street Lighting and Signal Systems (373)	62,744	303	47
<b>Total Distribution Plant</b>	<b>1,667,413</b>	<b>43,215</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)	7,431		50
Computer Equipment (391.1)	14,070	2,592	51
Transportation Equipment (392)	93,015	5,615	52
Stores Equipment (393)	300		53
Tools, Shop and Garage Equipment (394)	24,757	2,385	54
Laboratory Equipment (395)	3,988		55
Power Operated Equipment (396)	184,363		56
Communication Equipment (397)	3,219		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			9,225 34
Structures and Improvements (361)			27,473 35
Station Equipment (362)			475,036 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			122,805 38
Overhead Conductors and Devices (365)			565,327 39
Underground Conduit (366)			3,590 40
Underground Conductors and Devices (367)			44,484 41
Line Transformers (368)	1,800		215,737 42
Services (369)			76,972 43
Meters (370)			80,544 44
Installations on Customers' Premises (371)			24,059 45
Leased Property on Customers' Premises (372)			529 46
Street Lighting and Signal Systems (373)			63,047 47
<b>Total Distribution Plant</b>	<b>1,800</b>	<b>0</b>	<b>1,708,828</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			7,431 50
Computer Equipment (391.1)			16,662 51
Transportation Equipment (392)			98,630 52
Stores Equipment (393)			300 53
Tools, Shop and Garage Equipment (394)			27,142 54
Laboratory Equipment (395)			3,988 55
Power Operated Equipment (396)			184,363 56
Communication Equipment (397)			3,219 57

**ELECTRIC UTILITY PLANT IN SERVICE**

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	1,154		58
Other Tangible Property (399)			59
<b>Total General Plant</b>	<b>332,297</b>	<b>10,592</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,999,710</b>	<b>53,807</b>	
<u>Common Utility Plant Allocated to Electric Department</u>			<b>60</b>
 <b>Total utility plant in service</b>	 <b>1,999,710</b>	 <b>53,807</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			1,154 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>342,889</b>
<b>Total utility plant in service directly assignable</b>	<b>1,800</b>	<b>0</b>	<b>2,051,717</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>1,800</b>	<b>0</b>	<b>2,051,717</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
URD - 1.94	0.09	22.10	4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	4	11
Nonfarm	39	12
<b>Total</b>	<b>43</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>43</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	5,239	Tuesday	01/28/1997	08:00	2,715
February	02	5,059	Monday	02/24/1997	09:00	2,380
March	03	4,999	Monday	03/24/1997	10:00	2,594
April	04	5,247	Monday	04/07/1997	12:00	2,511
May	05	4,818	Thursday	05/01/1997	10:00	2,368
June	06	5,755	Tuesday	06/24/1997	12:00	2,499
July	07	5,855	Wednesday	07/16/1997	16:00	2,797
August	08	5,534	Monday	08/04/1997	12:00	2,693
September	09	5,114	Friday	09/19/1997	12:00	2,519
October	10	5,240	Wednesday	10/08/1997	12:00	2,631
November	11	5,059	Thursday	11/13/1997	13:00	2,450
December	12	4,915	Monday	12/08/1997	13:00	2,591
<b>Total</b>		<b>62,834</b>				<b>30,748</b>

**System Name**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		30,747	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>30,747</b>	15
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		29,101	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility		25	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>25</b>	23
<b>Total Sold and Used</b>		<b>29,126</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		1,621	27
<b>Total Energy Losses</b>		<b>1,621</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>5.2721%</b>	29
<b>Total Disposition of Energy</b>		<b>30,747</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
CITY	RG-1	696	6,120	1
RURAL	RG-1	28	276	2
<b>Total Sales for Residential Sales</b>		<b>724</b>	<b>6,396</b>	
<b>Commercial &amp; Industrial</b>				
CITY COMMERCIAL	CG-1	153	2,778	3
RURAL COMMERCIAL	CG-1	13	99	4
CITY INDUSTRIAL	CP-1	13	17,963	5
RURAL INDUSTRIAL	CP-1	2	1,486	6
ATHLETIC FIELD	MS-2	2	9	7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>183</b>	<b>22,335</b>	
<b>Public Street &amp; Highway Lighting</b>				
CITY STREETS	MS-1	1	162	8
SECURITY LIGHTING	YA-1	1	17	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>179</b>	
<b>Sales for Resale</b>				
INTERDEPARTMENTAL	MP-1	1	191	10
<b>Total Sales for Sales for Resale</b>		<b>1</b>	<b>191</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>910</b>	<b>29,101</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		356,351	(1,165)	<b>355,186</b>	<b>1</b>
		16,456	(92)	<b>16,364</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>372,807</b>	<b>(1,257)</b>	<b>371,550</b>	
		187,367	(388)	<b>186,979</b>	<b>3</b>
		7,193	(22)	<b>7,171</b>	<b>4</b>
		835,564	(2,017)	<b>833,547</b>	<b>5</b>
		64,517	(428)	<b>64,089</b>	<b>6</b>
		1,626	1	<b>1,627</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>1,096,267</b>	<b>(2,854)</b>	<b>1,093,413</b>	
		18,820	(89)	<b>18,731</b>	<b>8</b>
		766	(14)	<b>752</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>19,586</b>	<b>(103)</b>	<b>19,483</b>	
		11,571	(55)	<b>11,516</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>11,571</b>	<b>(55)</b>	<b>11,516</b>	
<b>0</b>	<b>0</b>	<b>1,500,231</b>	<b>(4,269)</b>	<b>1,495,962</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

<b>Particulars</b>	<b>(b)</b>	<b>(c)</b>	
<b>(a)</b>			
Name of Vendor	WPPI		1
Point of Delivery	SOURCE		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	69000		4
Point of Metering	SOURCE		5
Total of 12 Monthly Maximum Demands -- kW	5,855		6
Average load factor	719.3711%		7
Total Cost of Purchased Power	1,143,556		8
Average cost per kWh	0.0372		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January	1,336	1,379	12
February	1,187	1,192	13
March	1,269	1,326	14
April	1,342	1,168	15
May	1,216	1,152	16
June	1,293	1,206	17
July	1,431	1,366	18
August	1,355	1,338	19
September	1,321	1,198	20
October	1,421	1,210	21
November	1,157	1,294	22
December	1,309	1,281	23
<b>Total kWh (000)</b>	<b>15,637</b>	<b>15,110</b>	24
			25
			26
			27
	<b>(d)</b>	<b>(e)</b>	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						
<b>Total</b>						<b>0</b>
						<b>1</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

<b>Particulars</b>		<b>Utility Designation</b>			
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>
Name of Substation	CLAIRE ST.				1
Voltage--High Side	6,900				2
Voltage--Low Side	12,470				3
Num. Main Transformers in Operation	1				4
Capacity of Transformers in kVA	7,500				5
Number of Spare Transformers on Hand	1				6
15-Minute Maximum Demand in kW	5,855				7
Dt and Hr of Such Maximum Demand	07/16/1997				8
	16:00				9
Kwh Output	30,748				10

**SUBSTATION EQUIPMENT (continued)**

<b>Particulars</b>		<b>Utility Designation</b>			
<b>(g)</b>	<b>(h)</b>	<b>(i)</b>	<b>(j)</b>	<b>(k)</b>	<b>(l)</b>
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

**SUBSTATION EQUIPMENT (continued)**

<b>Particulars</b>		<b>Utility Designation</b>			
<b>(m)</b>	<b>(n)</b>	<b>(o)</b>	<b>(p)</b>	<b>(q)</b>	<b>(r)</b>
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,023	272	15,954	1
Acquired during year	14	5	1,225	2
<b>Total</b>	<b>1,037</b>	<b>277</b>	<b>17,179</b>	<b>3</b>
Retired during year	3	6	675	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,034</b>	<b>271</b>	<b>16,504</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	962	248	14,562	8
In utility's use	3			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	69	23	1,942	12
<b>Total end of year</b>	<b>1,034</b>	<b>271</b>	<b>16,504</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Fluorescent	150	117	89,271	<b>1</b>
Fluorescent	250	15	16,920	<b>2</b>
<b>Total</b>		<b>132</b>	<b>106,191</b>	
<b>Ornamental</b>				
Fluorescent	150	19	14,497	<b>3</b>
Fluorescent	250	36	40,608	<b>4</b>
<b>Total</b>		<b>55</b>	<b>55,105</b>	
<b>Other</b>				
NONE				<b>5</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Utility Plant in Service (Page E-06)

THE UTILITY ADDED TWO 300KVA LINE TRANSFORMER, ONE IN THE INDUSTRIAL PARK AND ONE AT THE AQUATIC CENTER.

IN ADDITION, THE ADDITIONS FOR STATION EQUIPMENT IS IN CONNECTION WITH THE AQUATIC CENTER CONSTRUCTION.

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